THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURHTY): (a) No. Sir. State Bank of India has reported that all the posts in Officers' cadre sanctioned for branches under its zonal office, Meerut have been filled up.

(b) The sanctioned strenth of officers in the following branches of State Bank of India is as under:—

Branch	Sanctioned strength
Pilkhuwa	13
NOIDA	20
Dasna	3
Maharajpur	13

(c) No, Sir. State Bank of India has reported that there is no post of an officer / field officer (JMG Scale-I) lying vacant in bank's Pilkhuwa or Dasna branches. Though the bank had given officiating powers to officers at Pilkhuwa branch, in order to meet rush of work, this has since been stopped.

(d) Does not arise.

Companies not paying income-tax

3698. SHRI SANJAY DALMIA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that there are several companies who make profits but do not pay any tax;

(b) if so, the names of the top twenty zero tax companies; and

(c) the reasons for giving such concession to these companies?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) Section 115J of the Income-tax Act, 1961 which provided for the levy of tax on the book profits of companies has been deleted with effect from assessment year 1991-92 and hence it is now possible that there are companies which have book profits but which do not pay any tax;

(b) with the deletion of section 115J of the Income-tax Act, 1961, the income-tax department does not maintain record of the book profits of companies but keeps records based only on the returned income and assessed income both of which are based on the computation made under the Income-tax Act. Hence to locate a few companies which have book profits, but which do not pay tax, several thousand assessment records are required to be individually scrutinised, the time, effort and expenditure on which will not be commensurate with the results sought to be achieved;

(c) concessions are generally granted based on the importance of the activities of certain companies to the vital sectors of national economy like earning of foreign exchange through exports and tourism, generation of power, improvement of industrially backward areas, encouragement of scientific research etc.

स्टेट बैंक आफ गुजरात की स्थापना

3699. **श्रीमती उर्मिला चिमनभाई पटेल:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) क्या भारत सरकार ने स्टेट बैंक आफ गुजरात की स्थापना के लिए अनुमति प्रदान कर दी है;

(ख) यदि हां, तो तत्संबंधी ब्यौरा क्या है, क्या इसकी स्थापना चालू वित्तीय वर्ष के दौरान की जाएगी और क्या यह अपना कार्य प्रारंभ कर देगा;

(ग) यदि नहीं, तो इसके क्या कारण हैं और इस बैंक की स्थापना करने में सरकार के सामने कौन-कौन सी रुकावटें आ रही हैं; और

(घ) इस बैंक की स्थापना कब तक कर दी जाएगी और इसकी पूंजी संरचना क्या होगी?

वित्त मंत्रालय में राज्य मंत्री (श्री एम.वी. चन्द्रशेखर मूर्ति): (क) भारतीय रिजर्व बैंक ने सूचित किया है कि स्टेट बैंक आफ गुजरात स्थापित करने के लिए उन्हें कोई आवेदन पत्र प्राप्त नहीं हुआ है।

(ख) से (घ) ये प्रश्न ही नहीं उठते।

Claims of Agents of National Saving Schemes

3700. SHRI KRISHAN LAL SHARMA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that claims of certain agent appointed under National Saving Schemes in the State of Punjab have been